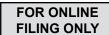
FOR ONLINE FILING ONLY

### **ST-50B Worksheet**Boats and Other Vessels



1st Quarter 2016 and After

### **Online Filing and Payment Services**

New Jersey Sales and Use Tax Quarterly Return

Use this Worksheet to record information when filing your ST-50B (original or amended) quarterly return online. Be sure to print the Confirmation page for your records.

RETURN PERIOD				
☐ MAR (1st quarter – Jan, Feb, and Mar) ☐ SEP (3rd quarter – Jul, Aug, and Sept) ☐	JUN (2nd quarter – Apr, May, and Ju DEC (4th quarter – Oct, Nov, and Dec			
RETURN INFORMATION				
<b>N</b> ote: Boats/vessels sold, leased, or rented sales tax exemption (3.5% sales tax rate) or (Gross Receipts for Quarter), on page 2.				
Use this section for boats/vessels sold, leased, or rented for an amount less than or equal to \$571,428.49				
A. Number of boats/vessels sold, leased, or rente	ed		nes D and E will be culated by the filing	
B. Gross receipts (to nearest dollar)	\$	o 0 sys	tem when you click e Calculate button	
C. Deductions (to nearest dollar)	\$	0 0		
D. Receipts subject to sales tax (Line B minus Lin	e C)\$	<b>■</b>		
E. Sales tax calculated (Line D x 3.5%) (enter this amount on Worksheet Line 4a)		<b>—</b>		
Use this section for boats/vessels sold, leased, or r	rented for an amount <i>greater th</i>	an or equal to \$5	571,428.50	
F. Number of boats/vessels sold, leased, or rente	ed			
G. Gross receipts (to nearest dollar)	\$		es J, K, and L will be	
H. Number of boats/vessels sold, leased, or rented that are exempt from sales tax		sys	calculated by the filing system when you click the Calculate button	
I. Deductions (to nearest dollar)	\$	00		
J. Net receipts (Line G minus Line I)	\$			
K. Receipts subject to sales tax ((Line F – Line H) × \$571,428.50)	\$	<b>■</b>		
<ul><li>L. Sales tax calculated ((Line F – Line H) x \$20,0 (enter this amount on Worksheet Line 4b)</li></ul>		<b>■</b>		

FOR ONLINE FILING ONLY

# **ST-50B Worksheet**Boats and Other Vessels

FOR ONLINE FILING ONLY

1st Quarter 2016 and After

#### **RETURN INFORMATION** - continued

1.	. Gross receipts for quarter (to nearest dollar) Do <b>NOT</b> include re boat/vessel sales, leases, or rentals (except receipts from January).	
2.	Deductions (to nearest dollar) Do <b>NOT</b> include deductions for bales, leases, or rentals (except deductions from January 2016	
3.	. Balance subject to tax (Line 1 minus Line 2)	
4.	. Sales tax due	
	4a. Boats/vessels sold, leased, or rented for an amount less than or equal to \$571,428.49 (Line B – Line C) x 3.5%	
	4b. Boats/vessels sold, leased, or rented for an amount greater than or equal to \$571,428.50 (Line F – Line H) x \$20,000	
	4c. All other transactions (Line 1 – Line 2) x 7%	
	4d. Combined sales tax <b>calculated</b> Add Lines 4a, 4b, and 4c	
	4e. Combined sales tax <b>collected</b> on all taxable transactions	
	Enter the <b>greater</b> of Line 4d or Line 4e	
5.	. Use tax due	
	5a. Use tax due on boats/vessels Sold, leased, or rented for an amount less than or equal to \$571,428.49	Lines 6, 8, and 10 will be calculated by the filing
	5b. Use tax due on boats/vessels Sold, leased, or rented for an amount greater than or equal to \$571,428.50	system when you click the Calculate button
	5c. Use tax due on all other transactions	
	Enter the total of Lines 5a, 5b, and 5c)	
6.	. Total tax due (Line 4 plus Line 5)	
7.	. Total monthly payments previously made(Month 1 plus month 2 of this quarter)	
8.	. Quarterly amount due (Line 6 minus Line 7)	
9.	. Penalty and interest	
10	Adjusted amount due (Line 8 plus Line 9)	\$ ——

FOR ONLINE FILING ONLY

## **ST-50B Worksheet**Boats and Other Vessels

FOR ONLINE FILING ONLY

1st Quarter 2016 and After

#### **PAYMENT**

If paying through this filing system, enter the information for your payment method. Note: E-check or EFT debit payments made using an account that is funded from a financial institution outside the United States will not be accepted.

E-check or EFT debit	Credit Card			
If using EFT debit, enter only account type and debit date.	Visa ☐ MasterCard ☐ American Express ☐ Discover ☐			
Bank Routing Number  Account Number	Credit Card Number  Expiration Date			
CONFIRMATION				
ou will be assigned a Confirmation Number. Enter this number and the date in the boxes below.				
Return Confirmation Property (if	ayment Confirmation Number payment is made separately)			
Date D	ate / / / / / / / / / / / / / / / / / / /			
Filed by: Fi	led by:			